

# Requirements for Substitute Forms

## Guidelines for 2005 Tax Year Scannable Forms

### IT-540 and IT-540B

#### General Information

The 2005 Louisiana Individual Income Tax IT-540 Resident and the IT-540B Nonresident returns are scannable forms processed on high speed scanners. Substitute computer generated returns of these two forms must incorporate a scannable band in a fixed format. Each return, including the scannable band, is to be formatted to fit onto a single-side of one page. Accompanying schedules are to be formatted to fit onto a single-side of a separate page. Exact positioning for each line item to be placed in the scannable band is listed in these specifications. Line numbers and punctuation are NOT to be printed in the scannable band. Signature of the taxpayer(s) on substitute or computer generated forms must be original.

#### Testing and Approval Requirements

One original laser copy of each test return, **complete using sample variable data**, should be printed and submitted to the Department for approval prior to usage. Original laser samples should be submitted for any form containing a scan-line (R-540V-SD, Electronic Filing Payment Voucher, IT-540ES, Estimated Tax Declaration Voucher for Individuals, and CIFT-620ES, Estimated Tax Declaration Voucher for Corporations). If the software does not support nonresident returns, fiscal year filers, electronic filing, or individual and corporation estimated tax vouchers, it is not necessary to submit those test samples. The Department will start accepting forms for testing and approval on December 12. All test documents must be submitted to the Department by February 28. Forms submitted for testing and approval outside of this time period must be approved with the Department prior to submission. Forms approval should be mailed to:

**OVERNIGHT DELIVERY:**

Louisiana Department of Revenue  
Communications Section  
Attention: Jeannie Rasmussen  
617 North Third St.  
Baton Rouge, LA 70802-5428

**STANDARD MAIL:**

Louisiana Department of Revenue  
Communications Section  
Attention: Jeannie Rasmussen  
PO Box 3863  
Baton Rouge, LA 70821-3863

Telephone: (225) 219-2760

FAX: (225) 219-2771

E-mail: [jeannie.rasmussen@la.gov](mailto:jeannie.rasmussen@la.gov)

Two weeks should be allowed for review and approval of proposed forms. An approval or disapproval will be issued on all proposed forms via e-mail or fax. Approvals for all scannable and required scan-line forms are valid for the calendar year only.

## Paper Requirement

The paper used must be white OCR bond and have a minimum weight of 20 pounds. Recycled paper should be avoided. Customers should be instructed on the minimum requirements.

## Inks

Black, non-MICR ink must be used to print the return.

## Deriving Line and Position Numbers

Line numbers are based on 66 lines (6 lines per vertical inch) per 11-inch page. Position numbers are based on 85 positions (10 characters per inch) per 8-1/2-inch wide page.

## Fonts

The only acceptable font for the scannable band area is 12 pt. Courier, (10 cpi). It is requested that programming use this font as the default.

### \* Document Identification Numbers - Resident, Nonresident and Schedules

The document identification number must appear on Line 62, positions 74-77. The number must be in Courier 12 pt. font. The document identification numbers for the Resident, Schedules, and Nonresident forms must be produced by the software company that programs the variable information.

### Bar Code - Resident and Nonresident

A "three of nine" type bar code shall be used on the Resident, Schedules, and Nonresident. The series of lines composing the bar code must be at least 1/4 inch in height. The bar code must be placed 1/2 inch from the bottom on Line 63 and 1/2 inch from the left edge of the page. The bar code on each form shall represent the document identification numbers plus a designated alpha character. The characters that the bar code represents should not be printed with the bar code.

Form	Document Identification Number	Bar Code	2D DOC ID	2D Barcode
Resident.....	6647.....	6647N.....	6651.....	6651I.....
Schedules (Resident) .....	6648 .....	6648O .....	6648 .....	6648O.....
Nonresident .....	6655 .....	6655M .....	6659 .....	6659Q.....
Schedules (Nonresident).....	6656.....	6656N .....	6656 .....	6656N.....

### \* Reference Mark around Document Identification Number

IT-540 Resident Form, Schedules, and IT-540B Nonresident Form

- Print a 2 point one-half inch long vertical line in position 80 (1/2" from right edge of page), between Lines 61 and 63.
- Print a 2 point one-half inch long horizontal line on Line 61 (1" from bottom edge of page), between positions 76 and 80.

### Reference Marks around Scanband Area

IT-540 Resident Return & IT-540B Nonresident Return

- Print a 2 point one-half inch long vertical line in position 6 (1/2 from right edge of page), between Lines 24 and 26.
  - Print a 2 point one-half inch long horizontal line on Line 24, between positions 6 and 10.
- ★
- Print a 2 point one-half inch long vertical line in position 80, between Lines 24 and 26.
  - Print a 2 point one-half inch long horizontal line on Line 24, between positions 76 and 80.

## Mailing Address of Return and Payment

Returns being submitted with a payment or indicating a balance due should be mailed to PO Box 3550, Baton Rouge, LA 70821-3550. The refund and no tax due returns will use address; PO Box 3440, Baton Rouge, LA. 70821-3440. The address will be a variable field located on Line 7 through Line 9 and positions 17 through 33. (See the IT-540 and IT-540B sample with grid).

## \* Name and Address Area - Resident and Nonresident Forms

The taxpayer's Social Security Number, spouse's Social Security Number, and telephone number must be printed on Line 15, positions 6-37. The taxpayer name(s) and address must be printed on Lines 16-20, positions 6-40. The taxpayer's name should print on Line 16. The spouse's name should print on Line 17. The data should be left justified. An address is required, with "General Delivery" as the default. Print the middle initial and suffix if applicable. Example: Line 16 - Tom M Smith Jr Line 17 - Mary B Smith

## Dependent Name Areas - Resident and Nonresident Forms

The names of the qualifying dependents for Head of Household must be printed on the line provided for qualifying dependents on the tax return. The names of the first four dependents must be printed on the lines provided for Line 6C on the tax return form and additional dependent names should be printed on the supplemental area at the bottom of the schedule page.

## Resident and Nonresident Forms - Specific Positions Outside the Scannable Band

For the resident and nonresident returns, the mark-sense boxes for "Change of Name", "Change of Address", "Amended Return", and "Decedent" are areas outside of the scannable band that will be read by the scanner. These areas outside of the scannable band must be programmed in the specific manner and at the positions given below.

Rectangular drawn mark-sense boxes are **NOT** to be used to mark these positions. The "Change of Name", "Change of Address", "Amended Return" and "Decedent" positions **must be marked by use of an upper case letter "O" (not the numeral zero) in 12 pt. Courier**. The "O" must be hard-coded into the form template and must be programmed so that it can be overwritten with a soft-coded "X" (uppercase) in order to denote changes. For the "Change of Name", "Change of Address", "Amended Return" and "Decedent" positions the program should print a "zero" in the scannable band for a negative response and a numeral "one" for a positive response.

The specific position for the change of name "O" is Line 11, position 7.

The specific position for the change of address "O" is Line 12, position 7.

The specific position for the amended return "O" is Line 13, position 7.

The specific position for the decedent return "O" is Line 14, position 7.

## The Schedule Page

IF THE TAXPAYER DOES NOT UTILIZE ANY OF THE SCHEDULES, THE SCHEDULE PAGE SHOULD NOT BE SUBMITTED TO THE DEPARTMENT FOR PROCESSING UNLESS THE SCHEDULE PAGE IS USED FOR PROVIDING SUPPLEMENTAL INFORMATION.

## Software Developer Identification Number

Each software developer who hard-codes the basic form template and/or soft-codes the program of the scannable band area of the resident and/or nonresident form, must have a four-digit software developer's identification number, approved by the Louisiana Department of Revenue. This number remains the same each year. As determined below, this number **MUST** appear at the top left of the form and/or in the scannable band of the form.

1. For those who hard-code the resident or non-resident basic form template, the software developer identification number should be on Line 9, positions 6 - 9. On the schedule form the software identification number should be hard-coded on Line 6.
2. For those who soft-code the program of the scannable band of the resident and nonresident form, the number should be soft-coded, right-justified, zero-fill, within Column Two, Line 31, positions 15-24.

## IT-540 - Resident Form

### How must the scannable band appear on the Resident Form?

The read area within the scannable band will be composed of one horizontal line and eight vertical columns of varying widths. Four columns will contain printed text (columns 1, 3, 5, and 7), and four columns will contain variable information (columns 2, 4, 6, and 8).

- Both alpha and numeric entries will be made in the scannable band;
- Courier font 12 pt., 10 characters per inch;
- ★ • The horizontal line area will occupy Line 26, positions 7-26, 30-38, 42-51, 55, 57, 59-63, 65, 68, 70, 72, 75 and 78.
- ★ • First vertical column will occupy Lines 29-52, positions 7-11;
- ★ • Second vertical column will occupy Lines 29-52, positions 15-24;
- ★ • Third vertical column will occupy Lines 29-51, positions 28-32;
- ★ • Fourth vertical column will occupy Lines 29-51, positions 36-43;
- ★ • Fifth vertical column will occupy Lines 29-51, positions 47-51;
- ★ • Sixth vertical column will occupy Lines 29-51, positions 55-62;
- ★ • Seventh vertical column will occupy Lines 29-52, positions 66-70;
- ★ • Eighth vertical column will occupy Lines 29-52, positions 74-80.
- Right justify all data in each column, including dollar amounts, numeric entries, etc.;
- "0" fill all blank data areas, except areas used for the name and address codes (four positions each) in horizontal line area. The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. Punctuation and hyphens should be omitted and no position allotted for them. EXAMPLES: John Doe, 1234 Main Street = DOE\_1234; John Deer, 123 Main Street = DEER123\_.
- Print "0" to designate a negative response;
- Print "1" to designate a positive response;
- When designating a response for the Filing Status field, the LINE NUMBER of the appropriate filing status should appear in the field. Example: For Single, use "1"; for Married filing jointly, use "2", etc.;
- All monetary entries must be positive, in dollars only, and with NO decimal points, commas, punctuation, or other symbols.

## Specific Placement of Data in the Scannable Band - Resident Form

The following data must appear in the exact positions listed in the scannable band on the resident form:

### Horizontal Line Area - Resident Form

Note: There are two areas used for the name and address codes (four positions each) in the horizontal line area. The name and address codes should begin at the left most position allotted for these items and any position not use should be left BLANK. **Punctuation and hyphens should be squeezed out and omitted.**

EXAMPLES: John Doe, 1234 Main Street = DOE\_1234; John Deer, 123 Main Street = DEER123\_.

#### Fields (For 2D only)

- |    |  |   |
|----|--|---|
| 7  | • Beginning month of fiscal year filer (Mark "0"s if not applicable.).....   | Line 26, positions 7-8.   |
| 8  | • Ending month of fiscal year filer (Mark "0"s if not applicable.) .....   | Line 26, positions 9-10.  |
| 9  | • Mark "1" if name has changed, mark "2" if address has changed, mark "3" if both have changed, (Mark "0" if not applicable.) .....  | Line 26, position 11.   |
| 10 | • Mark "1" for an amended return (Mark "0" if not applicable.) .....   | Line 26, position 12.   |
| 11 | • Mark Line Number of appropriate filing status .....  | Line 26, position 13.   |
| 12 | • Mark "1" for "Yourself - 65 or over" (Mark "0" if not applicable.) .....   | Line 26, position 14.   |
| 13 | • Mark "1" for "Spouse - 65 or over" (Mark "0" if not applicable.) .....   | Line 26, position 15.   |
| 14 | • Mark "1" for "Yourself - Blind" (Mark "0" if not applicable.) .....  | Line 26, position 16.   |
| 15 | • Mark "1" for "Spouse - Blind" (Mark "0" if not applicable.) .....  | Line 26, position 17.   |
| 16 | • Line 6C, Total Dependents .....  | Line 26, positions 18-19.   |
| 17 | • Line 6D, Total Exemptions Claimed .....  | Line 26, positions 20-21.   |
| 18 | • Check digit for first Social Security Number .....   | Line 26, position 22.<br>(Derived by Modulus 10 routine attached.)  |
| 19 | • Check digit for second Social Security Number .....  | Line 26, position 23.<br>(Derived by Modulus 10 routine attached.)  |
| 20 | • Check digit (Derived by Modulus 10 routine attached.) for all of the following: first Social Security Number, check digit, Second Social Security Number, check digit, taxpayer name code, taxpayer address code (28 byte field) ..... | Line 26, position 24.   |
| 21 | • Check digit for Tax Balance Due Louisiana.....   | Line 26, position 25.<br>(From Line 26 of return, derived by Modulus 10 Routine attached.)  |
| 22 | • Check digit for Refund .....   | Line 26, position 26.<br>(From Line 19 of return, derived by Modulus 10 routine attached.)  |
| 23 | • Name code.....   | Line 26, positions 30-33.<br>(Must be alpha, uppercase only, and derived from first four letters of last name. If last name is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be squeezed out and omitted. Name code examples: John Brown = BROW; John Bow = BOW_.)<br>To convert the name code from alpha to numeric for check digit calculation, use the following conversion:<br>Letters A-I.....= 1-9<br>Letters J-R .....,= 1-9<br>Letters S-Z .....,= 2-9<br>Blank Spaces.....= 0 |
| 24 | • Address code .....   | Line 26, positions 34-37.<br>(If alpha included, must be upper case and derived from first four positions, including blank spaces, of address. If address code is less than four letters, leave the last position(s) blank. Punctuation and hyphens should be squeezed out and omitted. Address code examples: 1234 Main St. = 1234; 12 Main St. = 12_M; P.O. Box = PO_B. Refer to conversion table above to convert address code from alpha to numeric.)   |

25	• Mark "1" if Schedule E is utilized. (Mark "0" if not applicable.) .....Line 26, position 38. There should be a default to "Not a valid Schedule E" if Line 1 and Line 5 on Schedule E have the same Adjusted Gross Income. If Lines 1 and 5 are the same amount, the entire Schedule E should default to zeros. A Schedule E is not necessary if there are no adjustments to income.
26	• For daytime area code and telephone number of taxpayer .....Line 26, positions 42-51.
★ 27	• Mark "1" for decedent taxpayer "2" for decedent spouse, and "3" if both are deceased. (Mark "0" if not applicable.) .....Line 26, positions 55.
28	• Mark "1" if federal return not required. (Mark "0" if not applicable.) If "1" is marked, Line 7 must be "0." .....Line 26, position 57.
29	• If "1" is marked in position 57, enter the wages from the W2. (Mark "0" if not applicable.) .....Line 26, positions 59-63.
30	• Consumer Use Tax – Mark "1" if no use tax. Mark "2" if amount from worksheet. (Must be "1" or "2") .....Line 26, position 65.
31	• Mark "1" if extension is attached. (Mark "0" if not applicable.) .....Line 26, position 68.
★ 32	• Status of Return Mark "1" for Credit to 2006 only (Line 17D), mark "2" for Refund Only (Line 19), mark "3" for a Credit to 2006 and a Refund, mark "4" for Balance Due (Line 20) and mark "5" if all lines are zero (Lines 17D, 19, and 20). Example: If Line 19 is \$200 mark "2", if line 17D is \$100 and line 19 is \$200 mark "3". .....Line 26, position 70.
★ 33	• Contribution & Donation Status Mark "1" if Line 17A is greater than zero, mark "2" if Line 17B is greater than zero, mark "3" if Line 17C is greater than zero, mark "4" if Line 21 is greater than zero and mark "5" if more than 1 contribution or donation field is marked. (Mark "0" if not applicable.) Example: If Line 17C is \$500 mark "3" and If Line 17A is \$100 and Line 17C is \$300 mark "5". .....Line 26, position 72.
★ 34	• Mark "1" for underpayment penalty. Mark "2" if you are a farmer and have underpayment penalty. Mark "0" if not applicable. ....Line 26, position 75.
★ 35	• Mark "1" if federal income tax deduction increased by the federal disaster relief credits and/or if the federal income tax deduction is increased by hurricane-related federal casualty loss deduction. (Mark "0" if not applicable.) Line 8 on return. ....Line 26, position 78.

NOTE: Positions for "Yourself" exemption and for "Spouse" exemption have been purposely omitted from the scanband layout.

## ★ Column One - Resident Form

• Enter TPSSN .....Line 29, positions 7-11
• Enter SPSSN .....Line 30, positions 7-11
• Enter DEVID .....Line 31, positions 7-11
• Enter TAXPD .....Line 32, positions 7-11
• Enter FORMN .....Line 33, positions 7-11
• Enter PTIN .....Line 34, positions 7-11
• Enter Line7.....Line 35, positions 7-11
• Enter Line8.....Line 36, positions 7-11
• Enter Line9.....Line 37, positions 7-11
• Enter LATAX.....Line 38, positions 7-11
• Enter LN11 .....Line 39, positions 7-11
• Enter LN11A.....Line 40, positions 7-11
• Enter LN11B.....Line 41, positions 7-11
• Enter LN11C.....Line 42, positions 7-11
• Enter LN11D.....Line 43, positions 7-11
• Enter LN12.....Line 44, positions 7-11
• Enter LN13.....Line 45, positions 7-11
• Enter LN14.....Line 46, positions 7-11



## Column One - Cont...

• Enter LN15A .....	Line 47, positions 7-11
• Enter LN15B .....	Line 48, positions 7-11
• Enter LN15C .....	Line 49, positions 7-11
• Enter LN15D .....	Line 50, positions 7-11
• Enter LN15E .....	Line 51, positions 7-11
• Enter LN15F .....	Line 52, positions 7-11

## \* Column Two - Resident Form

### Fields (For 2D only)

36 • Taxpayer's SSN .....	(Ex: 0111222333) .....	Line 29, positions 15-24
37 • Spouse's SSN .....	(Ex: 0222333444) .....	Line 30, positions 15-24
38 • Software Dev ID .....	(Ex: 0000001111) .....	Line 31, positions 15-24
39 • Taxable Period .....	(Ex: 0012312005) .....	Line 32, positions 15-24
40 • Form ID Number .....	(Ex: 0000006647) 2-D 6651 .....	Line 33, positions 15-24
41 • FEIN/ PTIN/SSN .....	(Ex: 0999999999) .....	Line 34, positions 15-24
42 • Return Line 7 .....	Federal AGI .....	Line 35, positions 15-24
43 • Return Line 8 .....	Federal Income Tax .....	Line 36, positions 15-24
44 • Return Line 9 .....	Tax Table Income .....	Line 37, positions 15-24
45 • Return Line 10 (LATAX) .....	LA. Income Tax .....	Line 38, positions 15-24
46 • Return Line 11 .....	Federal Child Care Credit .....	Line 39, positions 15-24
47 • Return Line 11A .....	Other nonrefundable tax credits .....	Line 40, positions 15-24
48 • Return Line 11B .....	Nonrefundable child care carried forward .....	Line 41, positions 15-24
49 • Return Line 11C .....	Nonrefundable child care credit .....	Line 42, positions 15-24
50 • Return Line 11D .....	Total nonrefundable tax credits .....	Line 43, positions 15-24
51 • Return Line 12 .....	Adjusted LA. tax .....	Line 44, positions 15-24
52 • Return Line 13 .....	Consumer use tax .....	Line 45, positions 15-24
53 • Return Line 14 .....	Total tax & consumer use tax .....	Line 46, positions 15-24
54 • Return Line 15A .....	Refundable child care credit .....	Line 47, positions 15-24
55 • Return Line 15B .....	Other refundable credits .....	Line 48, positions 15-24
56 • Return Line 15C .....	Tax withheld for 2005 .....	Line 49, positions 15-24
57 • Return Line 15D .....	Credit carried forward from 2004 .....	Line 50, positions 15-24
58 • Return Line 15E .....	Paid by composite partnership filing .....	Line 51, positions 15-24
59 • Return Line 15F .....	Estimated payments for 2005 .....	Line 52, positions 15-24

## \* Column Three - Resident Form

Enter LN15G .....	Line 29, positions 28-32
Enter LN15H .....	Line 30, positions 28-32
Enter OVERP .....	Line 31, positions 28-32
Enter LN17A .....	Line 32, positions 28-32
Enter LN17B .....	Line 33, positions 28-32
Enter LN17C .....	Line 34, positions 28-32
Enter CREDIT .....	Line 35, positions 28-32
Enter LN18 .....	Line 36, positions 28-32
Enter REFUD .....	Line 37, positions 28-32
Enter OWED .....	Line 38, positions 28-32
Enter LN21 .....	Line 39, positions 28-32
Enter LN22 .....	Line 40, positions 28-32
Enter LN23 .....	Line 41, positions 28-32
Enter LN24 .....	Line 42, positions 28-32
Enter LN25 .....	Line 43, positions 28-32
Enter PAY .....	Line 44, positions 28-32
Enter SCHE1 .....	Line 45, positions 28-32

## Column Three - Cont...

Enter E2 .....	Line 46, positions 28-32
Enter E2A.....	Line 47, positions 28-32
Enter E3 .....	Line 48, positions 28-32
Enter E4A.....	Line 49, positions 28-32
Enter E4B.....	Line 50, positions 28-32
Enter E4C .....	Line 51, positions 28-32

## ★ Column Four - Resident Form

Fields (For 2D only)

60	• Return Line 15G.....	Paid with extension request .....	Line 29, positions 36-43
61	• Return Line 15H .....	Total refundable credits/payments .....	Line 30, positions 36-43
62	• Return Line 16 (OVERP) .....	Overpayment.....	Line 31, positions 36-43
63	• Return Line 17A .....	Contributions to Military Family Fund .....	Line 32, positions 36-43
64	• Return Line 17B .....	Donations Sch. D, Line 6 .....	Line 33, positions 36-43
65	• Return Line 17C .....	START Contributions .....	Line 34, positions 36-43
66	• Return Line 17D (CREDIT) .....	Credit to 2006 .....	Line 35, positions 36-43
67	• Return Line 18 .....	Subtotal (Add Lines 17A through 17D). .....	Line 36, positions 36-43
68	• Return Line 19 (REFUD).....	Refund.....	Line 37, positions 36-43
69	• Return Line 20 (OWED) .....	Amount you owe .....	Line 38, positions 36-43
70	• Return Line 21.....	Additional donation to Military Family Fund .....	Line 39, positions 36-43
71	• Return Line 22.....	Interest .....	Line 40, positions 36-43
72	• Return Line 23.....	Delinquent Filing Penalty .....	Line 41, positions 36-43
73	• Return Line 24.....	Delinquent Payment Penalty.....	Line 42, positions 36-43
74	• Return Line 25.....	Underpayment Penalty .....	Line 43, positions 36-43
75	• Return Line 26 (PAY) .....	Balance Due LA .....	Line 44, positions 36-43
76	• Return SCH.E Line 1 .....	Federal AGI.....	Line 45, positions 36-43
77	• Return SCH.E Line 2 .....	Interest Income & Dividends .....	Line 46, positions 36-43
78	• Return SCH.E Line 2A .....	Recapture of START .....	Line 47, positions 36-43
79	• Return SCH.E Line 3 .....	Total – Add Lines 1, 2, & 2A .....	Line 48, positions 36-43
80	• Return SCH.E Line 4A .....	Interest/Dividends US Gov .....	Line 49, positions 36-43
81	• Return SCH.E Line 4B .....	LA Employees' Retirement .....	Line 50, positions 36-43
82	• Return SCH.E Line 4C .....	LA Teacher's Retirement.....	Line 51, positions 36-43

## Column Five - Resident Form

Enter E4D1 .....	Line 29, positions 47-51
Enter E4D2 .....	Line 30, positions 47-51
Enter E4E.....	Line 31, positions 47-51
Enter E4F.....	Line 32, positions 47-51
Enter E4G .....	Line 33, positions 47-51
Enter E4H .....	Line 34, positions 47-51
Enter E4I .....	Line 35, positions 47-51
Enter E4J .....	Line 36, positions 47-51
Enter E4K.....	Line 37, positions 47-51
Enter E4L.....	Line 38, positions 47-51
Enter E5TOT .....	Line 39, positions 47-51
Enter SCHD1 .....	Line 40, positions 47-51
Enter D2.....	Line 41, positions 47-51
Enter D3.....	Line 42, positions 47-51
Enter D4.....	Line 43, positions 47-51
Enter D5.....	Line 44, positions 47-51
Enter D6TOT .....	Line 45, positions 47-51
Enter SCHF1 .....	Line 46, positions 47-51
Enter F2 .....	Line 47, positions 47-51
Enter F3 .....	Line 48, positions 47-51
Enter F4 .....	Line 49, positions 47-51
Enter F5 .....	Line 50, positions 47-51
Enter F6 .....	Line 51, positions 47-51



## \* Column Six - Resident Form

Fields (For 2D only)

83	• Return SCH.E Line 4D1 .....	Federal Retirement .....	Line 29, positions 55-62
84	• Return SCH.E Line 4D2 .....	Other Retirement.....	Line 30, positions 55-62
85	• Return SCH.E Line 4E .....	Taxpayers 65 or over exemption.....	Line 31, positions 55-62
86	• Return SCH.E Line 4F .....	Taxable Social Security Benefits.....	Line 32, positions 55-62
87	• Return SCH.E Line 4G .....	Native American Income .....	Line 33, positions 55-62
88	• Return SCH.E Line 4H .....	Other Nontaxable Income .....	Line 34, positions 55-62
89	• Return SCH.E Line 4I .....	START Savings Program .....	Line 35, positions 55-62
90	• Return SCH.E Line 4J.....	Total – Add Lines 4A – 4I .....	Line 36, positions 55-62
91	• Return SCH.E Line 4K .....	Fed. Tax/Exempt Income .....	Line 37, positions 55-62
92	• Return SCH.E Line 4L .....	Nontaxable Income (subtract 4K from 4J) .....	Line 38, positions 55-62
93	• Return SCH.E Line 5 .....	LA AGI (subtract 4L from Line 3) .....	Line 39, positions 55-62
94	• Return SCH.D Line 1 .....	Wildlife & Natural Heritage Fund .....	Line 40, positions 55-62
95	• Return SCH.D Line 2 .....	LA Cancer Trust Fund .....	Line 41, positions 55-62
96	• Return SCH.D Line 3 .....	LA Animal Welfare Comm .....	Line 42, positions 55-62
97	• Return SCH.D Line 4 .....	LA Housing Trust Fund .....	Line 43, positions 55-62
98	• Return SCH.D Line 5 .....	Community Based Primary Health .....	Line 44, positions 55-62
99	• Return SCH.D Line 6 .....	Total Donations (Add Lines 1-5) .....	Line 45, positions 55-62
100	• Return SCH.F Line 1.....	Inventory Tax Credit .....	Line 46, positions 55-62
101	• Return SCH.F Line 2.....	Ad Valorem Tax Credit Natural Gas .....	Line 47, positions 55-62
102	• Return SCH.F Line 3 .....	Ad Valorem Offshore Vessels .....	Line 48, positions 55-62
103	• Return SCH.F Line 4 .....	Sound Recording Investments .....	Line 49, positions 55-62
104	• Return SCH.F Line 5 .....	Property taxes paid by phone co. ....	Line 50, positions 55-62
105	• Return SCH.F Line 6 .....	Prison Industry Program .....	Line 51, Positions 55-62

## \* Column Seven - Resident Form

Enter F7 .....	Line 29, positions 66-70
Enter F8 .....	Line 30, positions 66-70
Enter F9TOT .....	Line 31, positions 66-70
Enter SCHH1.....	Line 32, positions 66-70
Enter SCHH2 .....	Line 33, positions 66-70
Enter SCHH3 .....	Line 34, positions 66-70
Enter SCHH4 .....	Line 35, positions 66-70
Enter SCHH5 .....	Line 36, positions 66-70
Enter SCHH6 .....	Line 37, positions 66-70
Enter SCHH7 .....	Line 38, positions 66-70
Enter SCHG1 .....	Line 39, positions 66-70
Enter G2D .....	Line 40, positions 66-70
Enter G2E .....	Line 41, positions 66-70
Enter G3A .....	Line 42, positions 66-70
Enter G3B .....	Line 43, positions 66-70
Enter G4A .....	Line 44, positions 66-70
Enter G4B .....	Line 45, positions 66-70
Enter G5251.....	Line 46, positions 66-70
Enter G6 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 47, positions 66-70
Enter G7 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 48, positions 66-70
Enter G8 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 49, positions 66-70
Enter G9 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 50, positions 66-70
Enter 10 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 51, positions 66-70
Enter 11TOT .....	Line 52, positions 66-70

## ★ Column Eight - Resident Form

### Fields (For 2D only)

106	• Return SCH.F Line 7	.....Urban Revitalization	.....Line 29, positions 74-80
107	• Return SCH.F Line 8	.....Other Refundable Credits	.....Line 30, positions 74-80
108	• Return SCH.F Line 9	.....Total (Add lines 1 – 8)	.....Line 31, positions 74-80
109	• Return Sch.H Line 1	.....Amount from Line 2A of the Federal Deduction Worksheet.....	.....Line 32, positions 74-80
110	• Return Sch.H Line 2	.....Amount from Line 2B of the Federal Deduction Worksheet.....	.....Line 33, positions 74-80
111	• Return Sch.H Line 3	.....Amount from Line 5A of the Federal Deduction Worksheet.....	.....Line 34, positions 74-80
112	• Return Sch.H Line 4	.....Amount from Line 7A of the Federal Deduction Worksheet.....	.....Line 35, positions 74-80
113	• Return Sch.H Line 5	.....Amount from Line 8A of the Federal Deduction Worksheet.....	.....Line 36, positions 74-80
114	• Return Sch.H Line 6	.....Amount from Line 9A of the Federal Deduction Worksheet.....	.....Line 37, positions 74-80
115	• Return Sch.H Line 7	.....Amount from Line 11 of the Federal Deduction Worksheet.....	.....Line 38, positions 74-80
116	• Return SCH.G Line 1	.....Tax Paid to other States	.....Line 39, positions 74-80
117	• Return SCH.G Line 2D	.....Number of qualifying individuals	.....Line 40, positions 74-80
118	• Return SCH.G Line 2E	.....Multiply Line 2D by \$100	.....Line 41, positions 74-80
119	• Return SCH.G Line 3A	.....Computer Equipment Donated	.....Line 42, positions 74-80
120	• Return SCH.G Line 3B	.....Multiply Line 3A by 40%	.....Line 43, positions 74-80
121	• Return SCH.G Line 4A	.....Certain Federal Credits	.....Line 44, positions 74-80
122	• Return SCH.G Line 4B	.....Multiply Line 4A by 10%	.....Line 45, positions 74-80
123	• Return SCH.G Line 5	.....Motion Picture code 251	.....Line 46, positions 74-80
124	• Return SCH.G Line 6	.....Other nonrefundable credit enter amount.....	.....Line 47, positions 74-80
125	• Return SCH.G Line 7	.....Other nonrefundable credit enter amount.....	.....Line 48, positions 74-80
126	• Return SCH.G Line 8	.....Other nonrefundable credit enter amount.....	.....Line 49, positions 74-80
127	• Return SCH.G Line 9	.....Other nonrefundable credit enter amount.....	.....Line 50, positions 74-80
128	• Return SCH.G Line 10	.....Other nonrefundable credit enter amount.....	.....Line 51 positions 74-80
129	• Return SCH.G Line 11	.....Total nonrefundable credits (Add Lines 1, 2E, 3B, 4B, and 5-10.)	.....Line 52, positions 74-80

## IT-540B - Nonresident Form

### How must the scannable band appear on the Nonresident Form?

- The read area within the scannable band will be composed of one horizontal line and eight vertical columns of varying widths;
- Both alpha and numeric entries will be made in the scannable band;
- Courier font, 12 pt., (10 cpi);
- ★ • The horizontal line area will occupy Line 26, positions 7-26, 30-37, 41-50, 53, 55, 57-61, 64, 68, 70, 72, 75, and 78 .
- ★ • First vertical column will occupy Lines 29-48, positions 7-11;
- ★ • Second vertical column will occupy Lines 29-48, positions 15-24;
- ★ • Third vertical column will occupy Lines 29-47, positions 28-32;
- ★ • Fourth vertical column will occupy Lines 29-47, positions 36-43;
- ★ • Fifth vertical column will occupy Lines 29-47, positions 47-51;
- ★ • Sixth vertical column will occupy Lines 29-47, positions 55-62;
- ★ • Seventh vertical column will occupy Lines 29-48, positions 66-70;
- ★ • Eighth vertical column will occupy Lines 29-48, positions 74-80;
- Right justify all data in each column, including dollar amounts, numeric entries, etc.;
- “0” fill all blank data areas, except areas used for the name and address codes (four positions each) in horizontal line area. The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. **Punctuation and hyphens should be omitted and no position allotted for them.** EXAMPLES: John Doe, 1234 Main Street = DOE\_1234; John Deer, 123 Main Street = DEER123\_.
- Print “0” to designate a negative response;
- Print “1” to designate a positive response;
- When designating a response for the Filing Status field, the LINE NUMBER of the appropriate filing status should appear in the field. Example: For Single use “1”; for Married filing jointly, use “2”, etc.;
- All monetary entries must be positive, in dollars only, and with NO decimal points, commas, other symbols or punctuation.

### Specific Placement of Line Items in the Scannable Band on Nonresident Form

The following data must appear in the exact positions listed in the scannable band on the nonresident form:

## Horizontal Line Area - Nonresident Form

Note: There are two areas used for the name and address codes (four positions each) in the horizontal line area. The name and address codes should begin at the left most position allotted for these items and any position not used should be left BLANK. **Punctuation and hyphens should be squeezed out and omitted.**

EXAMPLES: John Doe, 1234 Main Street = DOE\_1234; John Deer, 123 Main Street = DEER123\_.

### Fields (For 2D only)

- |      |   |
|------|---|
| 7    | • Beginning month of fiscal year filer (Mark "0"s if not applicable.) .....Line 26, positions 7-8.  |
| 8    | • Ending month of fiscal year filer (Mark "0"s if not applicable.) .....Line 26, positions 9-10.  |
| 9    | • Mark "1" if name has changed, mark "2" if address has changed,<br>mark "3" if both have changed, (Mark "0" if not applicable.) .....Line 26, position 11.   |
| 10   | • Mark "1" for an amended return (Mark "0" if not applicable.) .....Line 26, position 12.   |
| 11   | • Mark Line Number of appropriate filing status .....Line 26, position 13.  |
| 12   | • Mark "1" for "Yourself - 65 or over" (Mark "0" if not applicable.) .....Line 26, position 14.   |
| 13   | • Mark "1" for "Spouse - 65 or over" (Mark "0" if not applicable.) .....Line 26, position 15.   |
| 14   | • Mark "1" for "Yourself - Blind" (Mark "0" if not applicable.) .....Line 26, position 16.  |
| 15   | • Mark "1" for "Spouse - Blind" (Mark "0" if not applicable.) .....Line 26, position 17.  |
| 16   | • Line 6C, Total Dependents .....Line 26, positions 18-19.  |
| 17   | • Line 6D, Total Exemptions Claimed .....Line 26, positions 20-21.  |
| 18   | • Check digit for first Social Security Number .....Line 26, position 22.<br>(Derived by Modulus 10 routine attached.)  |
| 19   | • Check digit for second Social Security Number .....Line 26, position 23.<br>(Derived by Modulus 10 routine attached.)   |
| 20   | • Check digit (Derived by Modulus 10 routine attached.) for all of the<br>following: first Social Security Number, check digit, Second Social<br>Security Number, check digit, taxpayer name code, taxpayer address<br>code (28 byte field) .....Line 26, position 24.  |
| 21   | • Check digit for Tax Balance Due Louisiana .....Line 26, position 25.<br>(From Line 26 of return, derived by Modulus 10 Routine attached.)   |
| 22   | • Check digit for Refund .....Line 26, position 26.<br>(From Line 19 of return, derived by Modulus 10 routine attached.)  |
| 23   | • Name code .....Line 26, positions 30-33.<br>(Must be alpha, uppercase only, and derived from first four letters of last<br>name. If last name is less than four letters, leave the last position(s)<br>blank. Punctuation and hyphens should be squeezed out and omitted.<br>Name code examples: John Brown = BROW; John Bow = BOW_.)<br>To convert the name code from alpha to numeric for check digit<br>calculation, use the following conversion:<br><div style="margin-left: 40px;"> Letters A-I           = 1-9<br/> Letters J-R          = 1-9<br/> Letters S-Z          = 2-9<br/> Blank Spaces        = 0 </div> |
| 24   | • Address code .....Line 26, positions 34-37.<br>(If alpha included, must be upper case and derived from first four<br>positions, including blank spaces, of address. If address code is less<br>than four letters, leave the last position(s) blank. Punctuation and<br>hyphens should be squeezed out and omitted. Address code examples:<br>1234 Main St. = 1234; 12 Main St. = 12_M; P.O. Box = PO_B.<br>Refer to conversion table above to convert address code from alpha to numeric.)  |
| 25   | • For daytime area code and telephone number of taxpayer .....Line 26, positions 41-50.   |
| ★ 26 | • Mark "1" for decedent taxpayer "2" for decedent spouse, and "3"<br>if both are deceased. (Mark "0" if not applicable.) .....Line 26, position 53.   |
| 27   | • Mark "1" if federal return not required. (Mark "0" if not applicable.) .....Line 26, position 55.<br>If "1" is marked, Line 7 must be "0."  |
| 28   | • If "1" is marked in position 55, enter the wages from the W2.<br>(Mark "0" if not applicable.) .....Line 26, positions 57 - 61.   |
| 29   | • Consumer Use Tax – Mark "1" if no use tax. Mark "2" if amount from<br>worksheet. (Must be a "1" or "2") .....Line 26, position 64.  |

30	• Mark "1" if extension is attached. (Mark "0" if not applicable.).....	Line 26, position 68.
★ 31	• Status of Return Mark "1" for Credit Carry forward only (Line 17D), mark "2" for Refund Only (Line (19), mark "3" for a Credit Carry forward and a Refund, mark "4" for Balance Due (Line 20) and mark "5" if all lines are zero (Lines 17D, 19, and 20). Example: If Line 19 is \$200 mark "2", if line 17D is \$100 and line 19 is \$200 mark "3". .....	Line 26, position 70.
★ 32	• Contribution & Donation Status Mark "1" if Line 17A is greater than zero, mark "2" if Line 17B is greater than zero, mark "3" if Line 17C is greater than zero, mark "4" if Line 21 is greater than zero and mark "5" if more than 1 contribution or donation field is marked. (Mark "0" if not applicable.) Example: If Line 17C is \$500 mark "3" and If Line 17A is \$100 and Line 17C is \$300 mark "5". .....	Line 26, position 72.
★ 33	• Mark "1" for underpayment penalty. Mark "2" if you are a farmer and have underpayment penalty. Mark "0" if not applicable. ....	Line 26, position 75.
★ 34	• Mark "1" if federal income tax deduction increased by the federal disaster relief credits and/or if the federal income tax deduction is increased by hurricane-related federal casualty loss deduction. (Mark "0" if not applicable.) Line 10A on return. ....	Line 26, position 78.

NOTE: Positions for "Yourself" exemption and for "Spouse" exemption have been purposely omitted from the scanband record layout.

## ★ Column One - Nonresident Form

• Enter TPSSN .....	Line 29, positions 7-11
• Enter SPSSN .....	Line 30, positions 7-11
• Enter DEVID .....	Line 31, positions 7-11
• Enter TAXPD .....	Line 32, positions 7-11
• Enter FORMN .....	Line 33, positions 7-11
• Enter PTIN .....	Line 34, positions 7-11
• Enter LINE7 .....	Line 35, positions 7-11
• Enter LINE8 .....	Line 36, positions 7-11
• Enter LINE9 .....	Line 37, positions 7-11
• Enter LN10A .....	Line 38, positions 7-11
• Enter LN10B .....	Line 39, positions 7-11
• Enter LN11 .....	Line 40, positions 7-11
• Enter LATAX .....	Line 41, positions 7-11
• Enter LN13 .....	Line 42, positions 7-11
• Enter LN13A .....	Line 43, positions 7-11
• Enter LN13B .....	Line 44, positions 7-11
• Enter LN13C .....	Line 45, positions 7-11
• Enter LN13D .....	Line 46, positions 7-11
• Enter LN14A .....	Line 47, positions 7-11
• Enter LN14B .....	Line 48, positions 7-11

## ★ Column Two – Nonresident Form

### Fields (For 2D only)

35	• Taxpayer's SSN .....(Ex: 0111222333) .....	Line 29, positions 15-24
36	• Spouse's SSN .....(Ex: 0222333444) .....	Line 30, positions 15-24
37	• Software Dev ID .....(Ex: 0000001111) .....	Line 31, positions 15-24
38	• Taxable Period .....(Ex: 0012312005) .....	Line 32, positions 15-24
39	• Form ID Number .....(Ex: 0000006655) (2D-6659) .....	Line 33, positions 15-24
40	• FEIN/PTIN/SSN .....(Ex: 0999999999) .....	Line 34, positions 15-24
41	• Return Line 7 .....Federal AGI .....	Line 35, positions 15-24
42	• Return Line 8 .....LA Income .....	Line 36, positions 15-24
43	• Return Line 9 .....Ratio of LA Inc to Fed AGI .....	Line 37, positions 15-24
44	• Return Line 10A .....Fed Income Tax.....	Line 38, positions 15-24
45	• Return Line 10B .....Allowable Fed Inc Tax Deduction .....	Line 39, positions 15-24
46	• Return Line 11 .....LA Net Income .....	Line 40, positions 15-24
47	• Return Line 12 .....LA Income Tax .....	Line 41, positions 15-24
48	• Return Line 13 .....Federal Child Care Credit.....	Line 42, positions 15-24

## Column Two – Cont.

49	• Return Line 13A .....	Other Nonrefundable Tax Credits .....	Line 43, positions 15-24
50	• Return Line 13B .....	Nonref. Child Care Credit Carried Forward .....	Line 44, positions 15-24
51	• Return Line 13C .....	Nonrefundable Child Care Credit .....	Line 45, positions 15-24
52	• Return Line 13D .....	Total Nonrefundable Tax Credits .....	Line 46, positions 15-24
53	• Return Line 14A .....	Adjusted LA Income Tax .....	Line 47, positions 15-24
54	• Return Line 14B .....	Consumer Use Tax .....	Line 48, positions 15-24

## \* Column Three – Nonresident Form

Enter LN14C .....	Line 29, positions 28-32
Enter LN15A .....	Line 30, positions 28-32
Enter LN15B .....	Line 31, positions 28-32
Enter LN15C .....	Line 32, positions 28-32
Enter LN15D .....	Line 33, positions 28-32
Enter LN15E .....	Line 34, positions 28-32
Enter LN15F .....	Line 35, positions 28-32
Enter LN15G .....	Line 36, positions 28-32
Enter LN15H .....	Line 37, positions 28-32
Enter OVERP .....	Line 38, positions 28-32
Enter LN17A .....	Line 39, positions 28-32
Enter LN17B .....	Line 40, positions 28-32
Enter LN17C .....	Line 41, positions 28-32
Enter CREDIT .....	Line 42, positions 28-32
Enter LN18 .....	Line 43, positions 28-32
Enter REFUD .....	Line 44, positions 28-32
Enter OWED .....	Line 45, positions 28-32
Enter LN21 .....	Line 46, positions 28-32
Enter LN22 .....	Line 47, positions 28-32

## \* Column Four – Nonresident Form

### Fields (For 2D only)

55	• Return Line 14C .....	Income Tax & Consumer Use Tax .....	Line 29, positions 36-43
56	• Return Line 15A .....	Refundable Child Care Credit .....	Line 30, positions 36-43
57	• Return Line 15B .....	Other Refundable Credits .....	Line 31, positions 36-43
58	• Return Line 15C .....	Tax Withheld for 2005 .....	Line 32, positions 36-43
59	• Return Line 15D .....	Credit Carried Forward from 2004 .....	Line 33, positions 36-43
60	• Return Line 15E .....	Paid by a Composite Partnership .....	Line 34, positions 36-43
61	• Return Line 15F .....	Estimated Payments for 2005 .....	Line 35, positions 36-43
62	• Return Line 15G .....	Paid with Extension Request .....	Line 36, positions 36-43
63	• Return Line 15H .....	Total Refundable Credits & Payments .....	Line 37, positions 36-43
64	• Return Line 16 (OVERP) .....	Overpayment .....	Line 38, positions 36-43
65	• Return Line 17A .....	Contributions to Military Family Fund .....	Line 39, positions 36-43
66	• Return Line 17B .....	Donations Sch D, Line 6 .....	Line 40, positions 36-43
67	• Return Line 17C .....	START Contributions .....	Line 41, positions 36-43
68	• Return Line 17D (CREDIT) .....	Credit to 2006 .....	Line 42, positions 36-43
69	• Return Line 18 .....	Subtotal (Add Lines 17A through 17D) .....	Line 43, positions 36-43
70	• Return Line 19 (REFUD) .....	Refund .....	Line 44, positions 36-43
71	• Return Line 20 (Owed) .....	Amount you owe .....	Line 45, positions 36-43
72	• Return Line 21 .....	Additional Donation to Military Family Fund .....	Line 46, positions 36-43
73	• Return Line 22 .....	Interest .....	Line 47, positions 36-43



## \* Column Five – Nonresident Form

Enter LN23.....	Line 29, positions 47-51
Enter LN24.....	Line 30, positions 47-51
Enter LN25.....	Line 31, positions 47-51
Enter PAY.....	Line 32, positions 47-51
Enter SCHD1 .....	Line 33, positions 47-51
Enter SCHD2 .....	Line 34, positions 47-51
Enter SCHD3 .....	Line 35, positions 47-51
Enter SCHD4 .....	Line 36, positions 47-51
Enter SCHD5 .....	Line 37, positions 47-51
Enter D6TOT .....	Line 38, positions 47-51
Enter SCHF1 .....	Line 39, positions 47-51
Enter SCHF2 .....	Line 40, positions 47-51
Enter SCHF3 .....	Line 41, positions 47-51
Enter SCHF4 .....	Line 42, positions 47-51
Enter SCHF5 .....	Line 43, positions 47-51
Enter SCHF6 .....	Line 44, positions 47-51
Enter SCHF7 .....	Line 45, positions 47-51
Enter SCHF8 .....	Line 46, positions 47-51
Enter F9TOT .....	Line 47, positions 47-51

## \* Column Six – Nonresident Form

### Fields (For 2D only)

74	• Return Line 23.....	Delinquent Filing Penalty .....	Line 29, positions 55-62
75	• Return Line 24.....	Delinquent Payment Penalty.....	Line 30, positions 55-62
76	• Return Line 25.....	Underpayment Penalty .....	Line 31, positions 55-62
77	• Return Line 26 (PAY) .....	Balance Due .....	Line 32, positions 55-62
78	• Return Sch. DNR, Line 1 .....	Wildlife & Natural Heritage .....	Line 33, positions 55-62
79	• Return Sch. DNR, Line 2 .....	Cancer Trust Fund .....	Line 34, positions 55-62
80	• Return Sch. DNR, Line 3 .....	Animal Welfare Commission .....	Line 35, positions 55-62
81	• Return Sch. DNR, Line 4 .....	Housing Trust Fund.....	Line 36, positions 55-62
82	• Return Sch. DNR, Line 5 .....	Community Based Health Care .....	Line 37, positions 55-62
83	• Return Sch. DNR, Line 6 (TOT) Total Donations (Add Lines 1-5.) .....		Line 38, positions 55-62
84	• Return Sch. FNR, Line 1.....	Inventory Tax Credit .....	Line 39, positions 55-62
85	• Return Sch. FNR, Line 2.....	Ad Valorem Natural Gas .....	Line 40, positions 55-62
86	• Return Sch. FNR, Line 3.....	Ad Valorem Offshore Vessels .....	Line 41, positions 55-62
87	• Return Sch. FNR, Line 4.....	Sound Recording Investment .....	Line 42, positions 55-62
88	• Return Sch. FNR, Line 5.....	Property taxes by telephone Co. ....	Line 43, positions 55-62
89	• Return Sch. FNR, Line 6.....	Prison Industry Enhancement.....	Line 44, positions 55-62
90	• Return Sch. FNR, Line 7.....	Urban Revitalization .....	Line 45, positions 55-62
91	• Return Sch. FNR, Line 8.....	Other refundable credits .....	Line 46, positions 55-62
92	• Return Sch. FNR, Line 9.....	Total (Add Lines 1-8).....	Line 47, positions 55-62

## \* Column Seven – Nonresident Form

Enter SCHH1 .....	Line 29, positions 66-70
Enter SCHH2 .....	Line 30, positions 66-70
Enter SCHH3 .....	Line 31, positions 66-70
Enter SCHH4 .....	Line 32, positions 66-70
Enter SCHH5 .....	Line 33, positions 66-70
Enter SCHH6 .....	Line 34, positions 66-70
Enter SCHH7 .....	Line 35, positions 66-70
Enter SCG1D .....	Line 36, positions 66-70
Enter SCG1E .....	Line 37, positions 66-70
Enter SCG2A .....	Line 38, positions 66-70
Enter SCG2B .....	Line 39, positions 66-70
Enter SCG3A .....	Line 40, positions 66-70
Enter SCG3B .....	Line 41, positions 66-70
Enter G4251 .....	Line 42, positions 66-70
Enter G5 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 43, positions 66-70
Enter G6 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 44, positions 66-70
Enter G7 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 45, positions 66-70
Enter G8 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 46, positions 66-70
Enter G9 Enter 3 digit nonrefundable credit code in positions 68-70. If not applicable leave 68-70 blank. ....	Line 47, positions 66-70
Enter 10TOT .....	Line 48, positions 66-70

## \* Column Eight – Nonresident Form

### Fields (For 2D only)

93 • Return Sch. HNR, Line 1	Amount from Line 2A of the Federal Deduction Worksheet.....	Line 29, positions 74-80
94 • Return Sch. HNR, Line 2	Amount from Line 2B of the Federal Deduction Worksheet.....	Line 30, positions 74-80
95 • Return Sch. HNR, Line 3	Amount from Line 5A of the Federal Deduction Worksheet.....	Line 31, positions 74-80
96 • Return Sch. HNR, Line 4	Amount from Line 7A of the Federal Deduction Worksheet.....	Line 32, positions 74-80
97 • Return Sch. HNR, Line 5	Amount from Line 8A of the Federal Deduction Worksheet.....	Line 33, positions 74-80
98 • Return Sch. HNR, Line 6	Amount from Line 9A of the Federal Deduction Worksheet.....	Line 34, positions 74-80
99 • Return Sch. HNR, Line 7	Amount from Line 11 of the Federal Deduction Worksheet.....	Line 35, positions 74-80
100 • Return Sch. GNR, Line 1D	Number of qualifying individuals .....	Line 36, positions 74-80
101 • Return Sch. GNR, Line 1E	Multiply 1D by \$100 .....	Line 37, positions 74-80
102 • Return Sch. GNR, Line 2A	Computer equipment donated .....	Line 38, positions 74-80
103 • Return Sch. GNR, Line 2B	Multiply 2A by 40% .....	Line 39, positions 74-80
104 • Return Sch. GNR, Line 3A	Certain federal credits .....	Line 40, positions 74-80
105 • Return Sch. GNR, Line 3B	Multiply 3A by 10% .....	Line 41, positions 74-80
106 • Return Sch. GNR, Line 4	Motion picture code 251 .....	Line 42, positions 74-80
107 • Return Sch. GNR, Line 5	Other nonrefundable credit enter amount .....	Line 43, positions 74-80
108 • Return Sch. GNR, Line 6	Other nonrefundable credit enter amount .....	Line 44, positions 74-80
109 • Return Sch. GNR, Line 7	Other nonrefundable credit enter amount .....	Line 45, positions 74-80
110 • Return Sch. GNR, Line 8	Other nonrefundable credit enter amount .....	Line 46, positions 74-80
111 • Return Sch. GNR, Line 9	Other nonrefundable credit enter amount .....	Line 47, positions 74-80
112 • Return Sch. GNR, Line 10	Total nonrefundable credit..... (Add Lines 1E, 2B, 3B, and 4-9)	Line 48, positions 74-80